DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled "STROLLER / WHEELCHAIR ACCESSORY", the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, C.F.R.1.56.

I hereby claim foreign priority benefits under 35 U.S.C. 119 (a)-(d) of the following foreign patent application(s) and have also identified below any foreign application for patent or inventor's certificate filed by me on the same subject matter having a filing date before that of the application on which priority is claimed: **NONE**

I hereby claim benefit under Title 35, United States Code, Section 119(e) of any United States provisional patent application identified below:

U. S. Provisional Patent Application Serial No. 60/412,724, filed September 23, 2002

I hereby claim the benefit under 35 U.S.C. 120 of the following U. S. application and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior U. S. application in the manner provided by the first paragraph of 35 U.S.C. 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 C.F.R. 1.56 which became available between the filing date of the prior application and the filing date of this application: **NONE**

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: The attorneys and agents associated with Customer Number 32,993.

Send Correspondence to: Customer Number 32,993.

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